



## INTEGRATED BUSINESS INFORMATION SYSTEM (IBIS)

### WiSMART Accounting String Survey

Please return to Scott B. Thornton, <mailto:scott.thornton@doa.state.wi.us>

<p>Organization Code</p>	<p>The DNR uses five levels of organization codes for reporting purposes. The organization code at the lowest reporting level (level 5) denotes a work location or a unique cost center. The organization codes at levels 3 and 4 are summarizations of specific level 5 costs. Level 2 may summarize costs from level 3 or may denote a federal grant, or a federal pass-through grant, or a program revenue grant. Level one organization codes summarize all of the costs for a subprogram at the appropriation level.</p> <p>The costs are entered at either level 5 or level 2. We use the other levels to roll up the budgets, encumbrances and expenditures for the subprogram and then for the division (level 1). This helps our managers manage their budgets (level 5) and upper managers monitor the budgets for their Geographic Management Unit, (GMU), area, bureau, or region (levels 4-2).</p> <ul style="list-style-type: none"> <li>• Level 1 indicates the division for expenditures and encumbrances. The first character is a "D", the second and third characters indicate the division, and the fourth character is a "1".</li> <li>• Level 1 is also used for revenues for the department. The revenue to the accounts within the conservation and environmental funds begin with "ZZ" and then the two characters that indicate the account. Other revenues will begin with the subprogram code and generally end with "XX".</li> <li>• Level 2 indicates the subprogram. The first two characters indicate subprogram, third character is "0", and the fourth character is a "2".</li> <li>• Level 2 also is used to identify federal grants (1<sup>st</sup> character is a "Q"), program revenue grants (1<sup>st</sup> character is an "X"), and federal pass-through grants (1<sup>st</sup> character is a "Y"). The second character on all of them indicates a subprogram. The third and fourth are sequential. Expenditure and revenues for the grants are coded at this level.</li> <li>• Level 3 indicates a region or central office. The first two characters are subprogram, the third character indicates region or central office, and the fourth character is "3".</li> <li>• Level 4 indicates a GMU, area, regional headquarter, or bureau. The structure is first two characters are subprogram, the third character indicates a team, bureau or regional location, the fourth character is a "4".</li> <li>• Level 5 uses the organization code to identify a location or a unique cost center. The coding structure is the first two characters indicate subprogram the third and fourth indicate a location or cost center.</li> <li>• The DNR produces a financial statement yearly that show the revenue, expenditures, and encumbrances and cash balance for every fund the DNR uses, except Funds 490 and 495. The revenues and expenditures for Fund 212 and Fund 274 are broken into various accounts that helps us report how our various fees are being spent. This is critical information for our constituents.</li> <li>•</li> </ul>
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Sub-Organization Code	<p>Five subprograms use sub-organization codes to further define costs for a subprogram's location. Our Parks and Forests subprograms use sub-organization codes for expenditures, encumbrances, and revenue. The development organizations that relate to the five subprograms also use sub-organization codes. For example, a level 5 organization code is assigned to the Dodgeville Forestry team. Sub-organization codes are used to further break costs down between locations including Spring Green and Poynette.</p>
Activity Code	<p>The DNR uses activity codes to identify specific work effort. Our activity code is all alpha and we validate over 7,000 activity codes per fiscal year. The first two characters of the activity codes indicates the subprogram and the third and fourth characters are picked by the subprogram—usually in sequential order.</p> <p>We have developed four activity designations that we use off system in our Cost Accounting and Reporting System (CARS).</p> <ul style="list-style-type: none"> <li>• Group : We developed this field to identify an activity as either a development/acquisition activity, a gift/donation activity, or as a summary activity, if applicable.</li> <li>• Type : We developed this to be able to query on all activities that were identified as either aids or revenue related.</li> <li>• WE have both group and type because occasionally an activity can be both, for example an activity could be used for development and be an aid agreement. We wanted to have the ability to do queries on these various combinations.</li> <li>• Summary : We developed this field to identify the costs for this activity and others, identified with the same summary activity, that will be summarized before sending the transactions to WiSMART. The transactions move the expenditures from the originating appropriation to the appropriate funding source.</li> <li>• Task : further defines an activity for labor reporting purposes. For example, the wardens are able to define the time they spend on State Boating Enforcement and Safety between boating accident investigation, waterway markers, lien/title investigations, and boat public relations. Because the Law Enforcement subprogram needs the dollars at the Enforcement and Safety level, they aren't trying to capture costs at the level of specific actions. They do, however, want to see the amount of time spent on each type of enforcement/safety action. If at a later date they determine that they need the information at a cost level, they will set up a new activity code.</li> </ul> <p>We determine if an activity is allocable (for example leave time and compensation time) so that we can allocate the value of the allocable activity to non-allocable activities by subprogram by fiscal month.</p> <p>We also determine if an activity is grant eligible. Grant eligible activities are then linked to specific grants so our grant accountants can prepare invoices to bill federal agencies, other state agencies, and private organizations.</p>



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Reporting Category	Not used by the DNR.
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Sub-Revenue Code	Established by DOA at the request of the DNR management accountants, the sub-revenue code further defines the revenue source code. We also use information from the sub-revenue code in developing our yearly financial statement. Some of the sub-revenues are needed to help determine which account the revenue belongs to.
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Sub-Object Code	Established by DOA and further defines the object code.
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Project	<p>The DNR uses the project system for development, acquisition, gifts and donations. The funding for these are so defined that we used the project system to prevent overspending on the development, acquisition or gift.</p> <ul style="list-style-type: none"> <li>For non-Fund 490/495 development we code the project using the first character to identify the calendar year i.e. 2005 is P, the second and third character identify the fiscal month i.e., 01 for January, and the fourth and fifth are sequential.</li> <li>For non-Fund 490/495 acquisition the first character to identify the calendar year i.e. 2005 is P, the second and third character identify the fiscal month, i.e., 01 for January, and the fourth and fifth are indicate the grant associated with the acquisition.</li> <li>For gift and donations the first character identifies the calendar year i.e. 2005 is P, the second and third character are either GD or GE, and the fourth and fifth are sequential.</li> </ul>
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Sub-Project	The DNR uses the WiSMART appropriation code that was developed when the appropriation was two characters. For example, the sub-project 0H indicates the funding is from appropriation 711. By looking at the sub-project we can identify the project's appropriation without having to know the whole accounting string.
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**NOTE:** This section is included here because it doesn't fit in any of the segments listed above.

We also have four tables that were created for the DNR so that we could develop various queries and reports that we needed that weren't available as WiSMART queries or EOS reports.

- DNRS-Contains a list of the subprograms two-character designation. This is the first two characters of the organization code, for example AD is Administration.
- DNR1-Contains a list of the appropriation lines and their description, for example Line 1 is Perm/Proj Salaries.
- DNR2-Contains a list of appropriation with descriptions (more defined than on the EAP2 table)
- DNRRL-List of codes that we use in the Organization Manager Field. The six-character code designates a region, division, and location.

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Agency: Department of Natural Resources \_\_\_\_\_

Completed by: Edie Grossen \_\_\_\_\_